

**Table 2.6.2 SDLT and LBTT thresholds as a percentage of average house prices**

Tax thresholds	England (SDLT)	Wales (SDLT)	Northern Ireland (SDLT)	Scotland (LBTT)
	Average house price (April 2015)			
	£206,000	£137,000	£114,000	£134,000
Two per cent (entry) £125,001	<b>61%</b>	<b>91%</b>	<b>110%</b>	–
Two per cent (entry) £145,001	–	–	–	<b>108%</b>
Five per cent £250,001	<b>121%</b>	<b>182%</b>	<b>219%</b>	<b>187%</b>
Ten per cent £325,001	–	–	–	<b>243%</b>
Ten per cent £925,001	<b>449%</b>	<b>675%</b>	<b>811%</b>	–
12 per cent £750,001	–	–	–	<b>560%</b>
12 per cent £1.5 million	<b>728%</b>	<b>1,094%</b>	<b>1,316%</b>	–

Source: Author calculation from Land Registry data.